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LEGISLATIVE ACTION

Senate	.	House
Comm: WD	.	
04/13/2010	.	
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The Committee on Regulated Industries (Thrasher) recommended the following:

Senate Amendment (with title amendment)

Delete lines 66 - 77
and insert:

Section 2. Subsection (5) of section 550.0951, Florida Statutes, as amended by section 7 of chapter 2009-170, Laws of Florida, is amended to read:

550.0951 Payment of daily license fee and taxes;
penalties.—

(5) PAYMENT AND DISPOSITION OF FEES AND TAXES.—

(a) Payments imposed by this section shall be paid to the division. The division shall deposit these sums with the Chief



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13 Financial Officer, to the credit of the Pari-mutuel Wagering
14 Trust Fund, hereby established. The permitholder shall remit to
15 the division payment for the daily license fee, the admission
16 tax, the tax on handle, and the breaks tax. Such payments shall
17 be remitted by 3 p.m. Wednesday of each week for taxes imposed
18 and collected for the preceding week ending on Sunday. Beginning
19 on July 1, 2012, such payments shall be remitted by 3 p.m. on
20 the 5th day of each calendar month for taxes imposed and
21 collected for the preceding calendar month. If the 5th day of
22 the calendar month falls on a weekend, payments shall be
23 remitted by 3 p.m. the first Monday following the weekend.
24 Permitholders shall file a report under oath by the 5th day of
25 each calendar month for all taxes remitted during the preceding
26 calendar month. Such payments shall be accompanied by a report
27 under oath showing the total of all admissions, the pari-mutuel
28 wagering activities for the preceding calendar month, and such
29 other information as may be prescribed by the division.

30 (b) Notwithstanding any other law, a pari-mutuel wager
31 placed at a pari-mutuel facility that does not operate slot
32 machines, directly or through a host facility, and regardless of
33 whether such wager was made on a live, intertrack, or simulcast
34 race or game, is exempt from the tax otherwise due and payable
35 on handle on a wager placed at the pari-mutuel facility.

36 (c) If, during any state fiscal year, the aggregate amount
37 of tax on handle paid to the state by all pari-mutuel licensees
38 for the operation of slot machines is less than the aggregate
39 amount of tax paid by all pari-mutuel licensees for the
40 operation of slot machines in the 2008-2009 state fiscal year
41 plus the amount of the tax exemptions in paragraph (b) and s.



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42 849.086(13) (a), a surcharge shall be imposed on pari-mutuel
43 licensees that do not operate slot machines. The surcharge
44 equals the difference between the aggregate amount of tax paid
45 by all pari-mutuel licensees for the operation of slot machines
46 in the 2008-2009 state fiscal year plus the amount of the tax
47 exemptions in paragraph (b) and s. 849.086(13) (a) and the
48 aggregate amount of tax on handle paid to the state by all pari-
49 mutuel licensees for the operation of slot machines in the
50 applicable state fiscal year, not to exceed \$15 million. Each
51 pari-mutuel facility shall pay its pro rata share of the
52 surcharge to the state within 45 days after the end of the state
53 fiscal year. The pro rata share of the surcharge for each
54 licensee shall be calculated as the sum of the total amount of
55 taxes on handle paid or owed to the state by the licensee in the
56 applicable fiscal year plus the amount of taxes that would have
57 been due if the exemptions under paragraph (b) and s.
58 849.086(13) (a) did not apply, divided by the total of such
59 amounts for all licensees that did not operate slot machines.

60 (d) A pari-mutuel licensee that does not operate slot
61 machines may apply the exemption to the tax on handle under s.
62 550.09514(1) to the surcharge under paragraph (c). The surcharge
63 under paragraph (c) may not be reduced by any other exemption.

64 (e) This subsection does not affect the calculation and
65 payment of greyhound purses or jai-alai prize money.

66 Section 3. Present paragraph (j) of subsection (1) of
67 section 551.103, Florida Statutes, is redesignated as paragraph
68 (k), and a new paragraph (j) is added to that subsection, to
69 read:

70 551.103 Powers and duties of the division and law



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71 enforcement.-

72 (1) The division shall adopt, pursuant to the provisions of
73 ss. 120.536(1) and 120.54, all rules necessary to implement,
74 administer, and regulate slot machine gaming as authorized in
75 this chapter. Such rules must include:

76 (j) Minimum standards to be followed by a slot machine
77 licensee who employs or contracts for armed or unarmed security
78 personnel consistent with general law.

79 Section 4. Paragraphs (a) and (d) of subsection (13) of
80 section 849.086, Florida Statutes, as amended by section 24 of
81 chapter 2009-170, Laws of Florida, are amended to read:

82 849.086 Cardrooms authorized.-

83 (13) TAXES AND OTHER PAYMENTS.-

84 (a) Each cardroom operator shall pay a tax to the state of
85 10 percent of the cardroom operation's monthly gross receipts.
86 However, a pari-mutuel facility that does not operate slot
87 machines is exempt from the tax under this paragraph.

88 (d)1. Each greyhound and jai alai permitholder that
89 operates a cardroom facility shall use at least 4 percent of
90 such permitholder's cardroom monthly gross receipts to
91 supplement greyhound purses or jai alai prize money,
92 respectively, during the permitholder's next ensuing pari-mutuel
93 meet.

94 2. Each thoroughbred and harness horse racing permitholder
95 that operates a cardroom facility and slot machines shall use at
96 least 50 percent of such permitholder's cardroom monthly net
97 proceeds as follows: 47 percent to supplement purses and 3
98 percent to supplement breeders' awards during the permitholder's
99 next ensuing racing meet. Each greyhound and jai alai



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100 permitholder that operates a cardroom facility but does not
101 operate slot machines shall use at least 6 percent of such
102 permitholder's cardroom monthly gross receipts to supplement
103 greyhound purses or jai alai prize money, respectively, during
104 the permitholder's next ensuing pari-mutuel meet.

105 3. No cardroom license or renewal thereof shall be issued
106 to an applicant holding a permit under chapter 550 to conduct
107 pari-mutuel wagering meets of quarter horse racing unless the
108 applicant has on file with the division a binding written
109 agreement between the applicant and the Florida Quarter Horse
110 Racing Association or the association representing a majority of
111 the horse owners and trainers at the applicant's eligible
112 facility, governing the payment of purses on live quarter horse
113 races conducted at the licensee's pari-mutuel facility. The
114 agreement governing purses may direct the payment of such purses
115 from revenues generated by any wagering or gaming the applicant
116 is authorized to conduct under Florida law. All purses shall be
117 subject to the terms of chapter 550.

118
119 ===== T I T L E A M E N D M E N T =====

120 And the title is amended as follows:

121 Delete lines 6 - 8

122 and insert:

123 their pari-mutuel facilities; amending s. 550.0951,
124 F.S.; exempting pari-mutuel wagers at pari-mutuel
125 facilities that do not operate slot machines from the
126 tax on handle; imposing a surcharge on pari-mutuel
127 licensees that do not operate slot machines if the
128 taxes on handle on pari-mutuel facilities that do



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129 operate slot machines are less than a certain amount;
130 specifying the maximum amount of the surcharge;
131 providing for the calculation of the pro rata share of
132 the surcharge for each pari-mutuel licensee that does
133 not operate slot machines; specifying an exemption
134 that may apply to the surcharge; amending s. 551.103,
135 F.S.; requiring the Division of Pari-mutuel Wagering
136 to adopt rules regulating the employment of security
137 personnel; amending s. 849.086, F.S.; exempting a
138 pari-mutuel facility that operates a cardroom but does
139 not operate slot machines from the tax on the gross
140 receipts of the cardroom operations; revising the
141 amounts that greyhound and jai alai permitholders that
142 operate cardrooms must use supplement greyhound purses
143 or jai alai prize money; providing an